

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

Gary A. Gotto, being duly sworn, deposes and says:

I am not a party to the action. I am over the age of eighteen years and reside in Phoenix, Arizona

On February 7, 2006, I served a copy of the Notice of Motion for Certification Under Fed. R. Bankr. P. 7023 and to Appoint Counsel, Motion for Certification and Memorandum in Support of ERISA Claimants' Motion for Certification Under Fed. R. Bankr. P. 7023 and to Appoint Counsel, by causing true and correct copies of the same to be sent by overnight and electronic mail to the persons on the attached lists as included thereon.

/s/ Gary A. Gotto
Gary A. Gotto

Sworn to before me this 7th
day of February, 2006.

/s/ Deborah M. Heller
Notary Public
Deborah M. Heller
State of Arizona
Commission Expires: October 14, 2008

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